

**FORM
CLT—4S**

**MONTANA SMALL BUSINESS
CORPORATION TAX RETURN**

1993

Check if applicable:

☐ Initial Return

☐ Final Return

☐ Multistate Corporation

Name

Number, Street, and Room or Suite No. or P.O. Box No.

City, State, Zip Code

Reporting Method: Cash ☐ Accrual ☐ Other (Specify) _____

FEIN: _____

Federal Business Code: _____

Incorporated in State of _____

Date _____

Date Qualified in Montana: _____

1. Ordinary Income (loss) from trade or business activities (FORM 1120S, page 1, line 21)	1	
2. Net income (loss) from rental real estate activities (attach Form 8825)	2	
3. a. Gross Income from other rental activities	3a	
b. Expenses from other rental activities	3b	
Net income (loss) from other rental activities. (Subtract line 3b from line 3a)	3	
4. Portfolio income (loss):		
a. Interest Income	4a	
b. Dividend Income	4b	
c. Royalty Income	4c	
d. Net short-term capital gain (loss) (attach Schedule D)	4d	
e. Net long-term capital gain (loss) (attach Schedule D)	4e	
f. Other portfolio income	4f	
Total Portfolio Income	4	
5. Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5	
6. Other Income	6	
7. Charitable Contributions (attach schedule)	7	
8. Section 179 expense deduction (attach Form 4562)	8	
9. Deductions related to portfolio income (loss) (itemize)	9	
10. Other deductions (attach schedule)	10	
11. Montana additions to income (From Schedule A, page 2)	11	
12. Montana reductions to income (From Schedule B, page 2)	12	
13. Montana Income Taxable to Shareholders - Total of lines 1 through 12	13	
14. Multistate Taxpayers - Income Apportioned to Montana Shareholders (Line 13 X _____ % From Schedule K, Line 5)	14	
15. Montana Small Business Filing Fee (See instructions) \$10	15	\$10 00
16. Penalty @ 10% of line 15	16	
17. Interest from due date @ 12% per annum of line 15	17	
18. Total Due (Line 15 + 16 + 17)	18	

Shareholder Information (See Page 1 of Instructions):

Name	Social Security #	MT Resident	Ownership %	Profit (Loss) %	Compensation
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

A COPY OF YOUR FEDERAL 1120S MUST BE ATTACHED TO THIS RETURN

Schedule A		Montana Additions to Federal Taxable Income	
1. Montana Corporation License Tax	1		
2. Other State, Local, and Foreign Income Taxes	2		
3. Federal Environmental Tax	3		
4. Federal Tax Exempt Interest	4		
5. Other Additions (attach detailed breakdown)	5		
6. Total Additions (enter here and on page 1, line 11)	6		

Schedule B		Montana Reductions to Federal Taxable Income	
1. IRC Section 243 Dividend Received Deduction	1		
2. Allocable Income (Applies only to Multistate Taxpayers) (attach detailed breakdown)	2		
3. Other Reductions (attach detailed breakdown)	3		
4. Total Reductions (enter here and on page 1, line 12)	4		

Schedule K				Apportionment Factors for Multistate Taxpayers		
		A. EVERYWHERE	B. MONTANA	C. FACTOR		
				(B divided by A = C)		
1. Property Factor:						
Use average value for real and tangible personal property:						
Land						
Buildings						
Machinery						
Equipment						
Furniture & Fixtures						
Inventories						
Supplies and other						
Rents X 8						
TOTAL Property						%
2. Payroll Factor:						
Compensation of Officers (Line 12, page 1)						
Salaries and Wages (line 13, page 1)						
Payroll included in:						
Cost of goods sold						
Repairs						
Other deductions						
TOTAL Payroll						%
3. Sales (Gross Receipts) Factor:						
Gross Sales, Less returns						
Other (attach schedule)						
TOTAL Sales						%
4. Sum of Factors (add lines 1, 2, and 3)						
5. APPORTIONMENT FACTOR (1/3 of line 4) (enter here and on line 14, page 1)						

DECLARATION

This return must be signed by one of the following: president, vice-president, treasurer, assistant treasurer, or chief accounting officer.

I, the undersigned officer of the corporation for which this return is made, hereby declare that this return, including all accompanying schedules and statements; is to the best of my knowledge and belief, a true, correct and complete return, made in good faith for the income period stated, pursuant to the Montana Corporation License Tax Law and Regulation.

Signature of Officer _____

Date _____

Name of person or firm preparing return _____

Date _____

Title _____

Telephone Number _____

Address and Zip Code _____

Telephone Number _____

File this return on or before the 15th day of the fifth month after the close of taxable year. File with the Montana Department of Revenue, Corporation Tax Bureau, Mitchell Bldg., Helena, MT 59620.

ATTACH REMITTANCE PAYABLE TO STATE TREASURER